

# CHURCH TEMPORALITIES (IRELAND).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

## A C C O U N T

OF THE

## IRISH LAND COMMISSION,

ON ACCOUNT OF

## CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1883,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1883.

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(Presented pursuant to Act 32 & 33 Vict. c. 43, s. 37.)

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the IRISH CHURCH TEMPORALITIES ACCOUNT, for the Period from the 1st April 1882 to the 31st March 1883, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

The mortgages which were not ready for inspection, because they had not been completed in October last, were—

Mortgages not ready for inspection.

Sales of Perpetuities for the years 1871 to 1878	-	-	-	-	12
„ Renewable Leaseholds, 1876 to 1878	-	-	-	-	4
„ Yearly and other Tenures, 1871 to 1882-3	-	-	-	-	105
„ Ecclesiastical Residences and Lands, 1877	-	-	-	-	1
<b>TOTAL</b>	-	-	-	-	<b>122</b>

But of the 105 yearly and other tenures, I have been informed that in eleven cases proof exists that the deeds had been executed under the superintendence of the late Solicitor to the Commissioners, although the deeds have been mislaid.

This would reduce the outstanding mortgages to 111, as against 143 last year.

There has been issued to the Commissioners of Public Works under the Acts for the relief of distress in Ireland (Acts 43 Vict. c. 4, s. 17, and 43 & 44 Vict. c. 14, s. 2), the following sums, viz. :—

	£.	s.	d.
In 1880 and 1881-2	1,210,000	-	-
„ 1882-3	37,000	-	-
	1,247,000	-	-
<i>Less</i> —Amount made free Grants, 1881-2	19,069	3	-
	1,227,930	17	-
Advances repaid by Board of Works,	£.	s.	d.
1880 and 1881-2	6,797	4	9
Docto - 1882-3	9,263	17	1
	16,061	1	10
Balance outstanding 31 March 1883	£.	1,211,869	15 2

The arrears on the Collection Rentals, which were last year 210,767 l. 4 s. 9 d., are this year stated to be (Collection Rental, No. 3, Part 2), 200,814 l. 1 s. 1 d.

In their discretion, the Commissioners have during the period of this Account, remitted or written off arrears of tithes and land rents, and interest due on mortgages (converted leaseholds) amounting in the aggregate to 990 l. 0 s. 8 d.

The amount has been entered in the Appendix (No. 3, Part 2) as 992 l. 16 s. 8 d., but the Commissioners have stated, in reply to a communication from this Department, that 2 l. 16 s. “ was entered in the discharge column in error.”

The Cash Balance on the 31st March 1883 was, as stated by the Accounting Officers, 197,205 l. 1 s. 4 d.

Wm. Dunlop,  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
21 January 1884.

I.—ACCOUNT OF THE RECEIPTS AND EXPENDITURE OF THE IRISH LAND COMMISSION ON ACCOUNT OF CHURCH TEMPORALITIES IN IRELAND, UNDER THE PROVISIONS OF "THE IRISH CHURCH ACT, 1869," "THE IRISH CHURCH ACT, 1872," AND "THE IRISH CHURCH ACT AMENDMENT ACT, 1881," FOR THE YEAR ENDING 31st MARCH 1883.

Cr.

Sections of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts in the Year.	EXPENDITURE.	Payments in the Year.
36	To Balance, viz.:— On 1st April 1883 - - - - -	£. s. d. 127,277 - 7	By Comptrollees, Auctioneers, Guardians, &c.: For life annuities to archbishops, bishops, and incumbents - - - - - For life annuities to parsonages curates - - - - - For life annuities to diocesan and district schoolmasters - - - - - For life annuities to clerics, sextons, and others holding freehold offices - - - - - For life annuities to vicars general, and other officers, for loss of fees, &c. - - - - -	£. s. d. 9,432 10 7 1,065 - - 594 11 6 2,025 0 3 800 - -
32 & 7 (1872). 34, 35, and 54	To Sales of Property (vide p. 3 for Loans and Mortgages): Title exchanges - - - - - Loans, &c.: Yearly and other issues - - - - -	4,263 - 5 902 2 9 1,925 - 5	By Commutation of Annuities, &c.: Of Archbishops, Bishops, and Incumbents: Commutation money - - - - - Of clerics, sextons, and others - - - - - By Building Charges - - - - - By Loans of Title Exchanges—Purchase of - - - - - By Charges and Incumbrances affecting property - - - - - By Ransom Deeds: Life annuities - - - - - By Item Abatement, &c.: From Title Exchanges: Year 1848 - - - - - From Loans: Peer rate, rent, &c. - - - - -	510 - 6 43 10 3 256 12 - 820 3 3 63 15 11 900 - 8 14,863 2 7 2,389 8 7
37, 38, and 55	Redeemable residences and loans - - - - -	190,107 6 11		
11 and 15, and 6, 1872.	To Rents, &c.: Title exchanges - - - - -	64,473 - 1 704 11 -		
11 and 13	Loans, &c.: 1. Forpenny rents - - - - - 2. Redeemable leaseholds (including first) and other loans - - - - -			
-	To Proprietors of Charges (Deductions and Improvements—Loans, Rents, Taxes, &c.) repaid by the Clergy - - - - -	52 4 7		
11 and 12	To Dividends and Interest of Money: On New Three per Cent. Annuities - - - - - On Bank of Ireland Stock - - - - - On mortgage—landed property, &c. - - - - -	1,402 3 6 400 - - 23,064 11 6		





By Balances, viz. : On 31st March 1883, viz. :				
	£.	s.	d.	
Bank Balances :				
Cash on deposit -	-	-	-	176,000 - -
Cash Account -	-	-	-	26,900 0 4
Drawing Account -	-	-	-	478 5 6
<i>Less—</i>				
Outstanding Orders -	-	-	-	27,000 0 0
				169,000 0 0
Sub-Accounts, &c.				124 10 19
				169,124 10 19

## STOCK ACCOUNTS.

	New 3 per Cent. Annuity.			Bank Stock.		
	£.	s.	d.	£.	s.	d.
Balance 1st April 1882	-	-	-	36,732	8	0
Stock voted in the year 1882-3	-	-	-	-	-	-
Balance on 31st March 1883	-	-	-	36,732	8	0

The Irish Land Commission,  
29 June 1883.

E. F. Gervais, Accountant.

John O'Hagan,  
R. E. Linton,  
John R. Foran,  
Messrs.

Irish Land Commissioners.

I certify that this Account has been examined under my direction, and, subject to the observations contained in the foregoing Report, is correct.

Examined,  
R. J. W. Wilson.

Wm. Dowling,  
Comptroller General of His Majesty's Exchequer,  
and Auditor General of Public Accounts.

## II.—SALES OF PROPERTY, for the Year ending 31st March 1883.

TITLE OF ACCOUNT.		PURCHASE MONEYS.		TOTAL Purchase Money.
		Cash. (Fide Account, p. 4.)	Loans and Mortgages.	
	Annual Rent.	£. s. d.	£. s. d.	£. s. d.
	£. s. d.			
Tithe Rent-charge - - - -	1,350 1 6	4,303 - 5	22,281 14 2	25,684 14 7
Lands, &c.:				
Perpetuity Rents - - - -	—	—	—	—
Renewable leaseholds - - -	—	—	—	—
Yearly and other tenures - - -	64 13 4	252 2 9	816 13 8	1,068 10 5
Rights to mines and quarries - - - -	—	—	—	—
Ecclesiastical residences and lands - - - -	—	* 1,922 - 4	965 12 1	2,778 12 5
Conversion of renewable leaseholds into perpetuities -	—	—	—	—
TOTALS - - - £.		6,577 3 6	24,054 10 11	30,582 3 6

£. s. d.

\* Note.—Total cash sales in the year - - - - - 2,106 10 10

Less—Refunded in the year - - - - - 184 10 6

£. 1,922 - 4



## III.—COLLECTION ACCOUNTS, for the Year ending 31st March 1883.

## No. 1.—LOANS, MORTGAGES, &amp;c.

TITLE OF ACCOUNT.	Debtors Outstanding (not due) 31st March 1882.	Loans and Mortgages within the Year.	TOTAL.	Debtors Receivable within the Year.	Discharged. — Discount on Loans paid off, &c.	Balance Outstanding (not due) 31st March 1883.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>Sale of Property :</b>						
Tithe rentcharge - - -	8,364,643 13 1	51,176 19 2	8,415,820 14 3	191,685 5 9	2,383 10 11	7,964,858 17 7
<b>Loans, &amp;c. :</b>						
Simple mortgages - -	589,815 - 6	460 - -	590,275 - 6	6,681 - -	- -	592,114 - 6
Instalment mortgages -	1,523,719 6 10	1,682 - -	1,525,401 6 10	97,608 5 11	4,857 0 -	1,428,355 11 11
Conversion of renewable leases into perpetuals - - -	204,339 7 7	- -	204,339 7 7	325 - -	- -	204,014 7 7
Gift loans mortgages - -	197 - -	- -	197 - -	18 2 8	- -	183 37 4
<b>TOTALS - - - £.</b>	10,416,214 10 -	53,359 19 2	10,469,573 9 2	296,328 14 4	7,340 19 11	10,166,122 14 11

\* These sums include the aggregate amount of the fixed instalments, which will become payable (in the manner of a rentcharge annuity) in redemption of purchase money, with interest, for the entire period of each debt.

## No. 2.—TITHES, RENTCHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT.	Amount due 31st March 1882.	Received for Year ending 31st March 1883.	TOTAL.	Received within the Year ( Vide Account, pp. 4 and 5).	Remitted or Written off.	Amount due 31st March 1883.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tithe rentcharge - - -	109,044 15 5	167,717 4 8	276,761 17 1	190,157 6 11	75 13 1	109,548 17 1
Do - - fixed annual instal- ments - - - - -	22,229 2 4	191,935 5 9	214,164 8 1	190,741 - 9	- -	23,693 7 4
Proprietary rents - - -	36,118 16 5	64,950 10 11	101,069 7 4	64,972 - 1	- -	36,097 7 5
Renewable leaseholds (including farm) and other tenures -	1,377 12 8	893 13 10	2,271 6 4	734 11 -	696 18 2	489 17 2
Mortgage account (landed prop- erty), interest - - -	4,892 6 11	23,400 9 1	28,292 16 -	23,604 11 6	- -	5,382 4 6
Mortgage account, fixed half-yearly instalments - - -	22,033 2 8	67,666 5 11	119,699 8 2	94,274 6 6	- -	25,387 1 8
Mortgage account (converted lease- holds), interest - - -	2,569 7 11	8,540 5 9	11,109 13 8	8,792 2 2	50 5 5	1,667 6 1
Gift loans mortgages, interest -	8 4 -	7 17 8	11 1 8	8 1 8	- -	3 - -
Do - instalments - - -	5 - -	13 2 8	18 2 8	13 2 8	- -	5 - -
<b>TOTALS - - - £.</b>	210,767 4 9	608,760 16 3	729,528 1 -	678,727 3 3	922 16 8	590,814 1 1

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for tithes, tithe rentcharge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ending 31st March 1883.

Geoffrey Fetherston H.  
Superintendent, Church Property Department.

## IV.—CAPITAL LIABILITIES in respect of ADVANCES, &amp;c., for the Year ended 31st March 1883.

TO WHOM PAYABLE	FOR WHAT PURPOSE ADVANCED, OR LIABILITY CREATED.	Balance Outstanding, 1st April 1882.	Liability created in the Year 1882-83.	TOTAL.	Paid off in the Year 1882-83 (Public Account, p. 47).	Balance Outstanding, 31st March 1883.
		£.	£.	£.	£.	£.
The Commissioners for the Reduction of the National Debt.	For the purposes of the Irish Church Act, 1869 (Act 32 & 33 Vict. c. 40).	5,474,799	-	5,474,799	122,715	5,116,704
Do. . . . .	For the Relief of Distress (Ireland), per Acts 43 Vict. c. 4, 40 & 43 & 44 Vict. c. 14.	1,300,000	-	1,300,000	-	1,300,000
Do. . . . .	For the purposes of the Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 67).	-	250,000	250,000	-	250,000
Do. . . . .	National School Teachers (Ireland) Pension Fund, per Act 42 & 43 Vict. c. 47.	1,300,000	-	1,300,000	-	1,300,000
The Intermediate Education Board, Ireland	Intermediate Education (Ireland), per Act 41 & 42 Vict. c. 60	1,000,000	-	1,000,000	-	1,000,000
The Royal University of Ireland	The Royal University of Ireland, per Act 44 & 45 Vict. c. 22 -	-	-	-	-	-
	TOTAL	8,774,799	250,000	9,024,799	122,715	8,904,084

\* The Commissioners' liability under the Act 44 & 45 Vict. c. 62, is in the form of an Annuity of 50,000 l. (payable half-yearly). This capital liability in respect of the payment is estimated at 600,000 l. (vide Parliamentary Paper, No. 133, 1882).

## V.—RELIEF OF DISTRESS, IRELAND.

ACCOUNT OF ADVANCES MADE TO THE COMMISSIONERS OF PUBLIC WORKS, IRELAND, per Acts 43 Vict. c. 4, and 43 &amp; 44 Vict. c. 14, for the Year 1882-3.

	£.	s.	d.
Balance outstanding on the 1st April 1882	1,484,150	13	3
Advances made in the Year 1882-83 (vide Account, p. 6)	37,000	-	-
	1,521,150	13	3
Repayments within the Year 1882-83 (vide Account, p. 6)	9,263	17	1
Balance Outstanding on the 31st March 1883	1,511,886	15	2

## VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 &amp; 46 Vict. c. 47).

ACCOUNT OF MONIES BORROWED FROM THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT, AND TRANSFERRED TO THE IRISH LAND COMMISSION ACCOUNT.

	£.	s.	d.
Amount borrowed and transferred in the Year 1882-83 (vide Account, p. 6)	250,000	-	-
Amounts paid in Grants, &c. (unrepayable) (vide Land Commission Account)	129,774	14	3
Balance Outstanding on the 31st March 1883	120,225	5	0

VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION on  
Act, 1869, "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish

Dr.

Section of Principal Act and Acts of 1872 and 1882.	RECEIPT.	25th July 1869 to 31st March 1882.	1st April 1882 to 31st March 1883.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
35	To Balances, viz.: On 25th July 1869 - - - - On 1st April 1882 - - - -	19,776 4 3 - - - -	- - - 127,937 - 7	19,776 4 3 —
32, and 7, 1872	To Sales of Property (vide p. 20, for Leases and Mortgages): Tithes Rentcharge - - - -	494,773 14 8 - - - -	4,868 - 5 - - -	499,641 15 1
34, 35, and 54	Lands, &c.: 1. Perpetuity rents - - - - 2. Renewable leaseholds - - - 3. Yearly and other tenures - - 4. Rights to mines and quarries -	901,965 - 6 77,792 12 1 1,117,016 - - 3,265 19 6	- - - - - - 222 2 9 - - -	901,965 - 6 77,792 12 1 1,117,016 2 9 3,265 19 6
27, 28, and 32	Ecclesiastical Residences and Lands: Sec Houses and Lands - - - - Other residences and lands - - -	74,483 - 2 606,441 7 9	- - - 1,922 - 4	74,483 - 2 607,363 8 1
31, and 19, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 153) - - - -	137,432 14 -	- - -	137,432 14 -
	Carried forward - - - £.	3,452,284 12 11	133,754 4 1	3,452,761 10 5

Account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1869 to 31st March 1883.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1882.	1st April 1882 to 31st March 1883.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
	By Compensations, Annuities, Gratuities, &c. :			
14	For life annuities to archbishops, bishops, and incumbents - - - - -	547,250 10 1	9,482 10 7	556,732 10 8
15	For life annuities to permanent curates - - - - -	66,215 9 -	1,055 - -	67,270 9 -
15	For gratuities to curates not entitled to compensation as permanent curates - - - - -	50,400 - -	- - -	50,400 - -
16	For life annuities to diocesan and district schoolmasters - - - - -	6,160 - 2	294 11 6	6,453 11 8
16	For life annuities to clerics, sextons, and others holding freehold offices - - - - -	60,061 3 9	2,028 6 3	62,089 15 -
17	For gratuities to certain persons not entitled to compensation - - - - -	4,625 10 -	- - -	4,625 10 -
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	31,063 13 9	969 - -	32,032 13 9
45	For compensation to deputy registrars and others, for loss of office - - - - -	3,280 13 4	- - -	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	- - -	2,112 17 6
	By Commutation of Annuities, &c. :			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	5,216,132 10 9	516 - 6	5,216,648 17 3
	Bonus (12 per cent. added) - - - - -	621,632 7 7	- - -	621,632 7 7
23	Of Permanent Curates :			
	Commutation money - - - - -	1,560,671 16 5	- - -	1,560,671 16 5
	Bonus (12 per cent. added) - - - - -	186,201 17 7	- - -	186,201 17 7
3, 1872	Of diocesan schoolmasters - - - - -	15,714 19 6	- - -	15,714 19 6
16	Of clerics, sextons, and others - - - - -	372,411 9 5	62 19 5	372,474 9 10
4, 1872	Of vicars general and other officers - - - - -	73,253 5 4	- - -	73,253 5 4
4, 1872	Of annuities under 46th section - - - - -	55,173 12 9	- - -	55,173 12 9
53	By Interest of Commutation Money (paid to the Representative Church Body) - - - - -	238,263 5 10	- - -	238,263 5 10
24, 50, 55, and 5, 1872.	By Building Charges - - - - -	234,790 10 5	296 12 -	235,086 9 5
18	By Compensation to Lay Patrons - - - - -	773,687 17 10	- - -	773,687 17 10
29	By Private Endowments (paid over to the Representative Church Body) - - - - -	500,000 - -	- - -	500,000 - -
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - - -	23,715 5 3	- - -	23,715 5 3
25	By National Monuments, Maintenance - - - - -	50,000 - -	- - -	50,000 - -
30, and 3, 1872	By Levies of Tithe Rentcharge, Purchase of - - - - -	90,000 10 2	302 3 2	90,302 3 4
11 and 12	By Charges and Incumbrances affecting Property - - - - -	102,375 17 1	60 16 11	102,435 14 -
60	By Payments to Persons appointed to Ecclesiastical Offices, between 11th July 1869 and 1st January 1871 - - - - -	18,548 4 1	- - -	18,548 4 1
	Carried forward - - - g.	10,246,989 15 7	15,001 5 4	10,262,551 3 11

## VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1872 and 1882.	RECEIPT.	30th July 1880 to 31st March 1882.		1st April 1882 to 31st March 1883.		TOTAL.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	3,632,394	12 11	143,734	4 1	3,633,701	16 5
	To Rents, &c.:						
11 and 12, and 6 (1872).	Tithe Rentcharge - - - -	2,079,437	7 -	190,137	6 11	2,069,574	13 11
11 and 12	Loans, &c.:						
	1. Perpetuity rents - - - -	565,179	15 11	64,372	- 1	569,151	16 -
	2. Renewable leaseholds (including finer) and other tenures - -	627,332	18 -	736	11 -	628,068	4 -
	3. Mineral rents and royalties - -	7,691	12 5	-	- -	7,691	12 5
	To Proportionate Amount of Charges (Drainage and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	7,671	- 11	52	4 7	8,323	8 6
11 and 12	To Dividends and Interest of Money:						
	On New Three per Cent. Annuities -	13,532	9 1	1,192	3 6	20,634	12 7
	On Three per Cent. Consolidated Annuities	3,145	3 3	-	- -	3,145	3 3
	On Three per Cent. Reduced Annuities -	404	13 8	-	- -	404	13 8
	On Bank of Ireland Stock - - -	22,301	10 -	639	- -	23,341	10 -
	On mortgages—loaded property, &c. -	161,609	4 1	23,694	11 6	174,702	15 7
13 (1872)	On mortgages—converted leaseholds -	81,348	12 9	8,732	2 2	90,719	14 11
	On globe-house mortgages - - -	5,465	12 1	8	1 8	5,473	13 9
	On other moneys - - - - -	79,895	12 5	1,545	16 9	72,432	8 2
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - -	13,500	- -	-	- -	13,500	- -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - -	21,309	2 7	-	- -	21,309	2 7
11	To Private Subscriptions (for building, enlarging, and repair of churches) - -	11,723	5 4	-	- -	11,723	5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515	7 4	-	- -	47,515	7 4
-	To Miscellaneous Receipts - - - -	104,179	10 11	1,506	10 5	105,376	1 2
	Carried forward - - - £.	3,171,397	19 8	423,838	12 6	3,498,929	2 7

of Church Temporalities in Ireland, from 26th July 1859 to 31st March 1863—continued.

Cr.

Section of Principal Act and Acts of 1874 and 1881.	EXPENDITURE.	26th July 1859 to 31st March 1862.			1st April 1862 to 31st March 1863.			TOTAL.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	10,942	339	15 7	15,591	8	4	10,932	551	3 11
	By Begium Donum :									
38	Life Annuities - - - - -	54,842	19	1	900	-	0	55,542	19	9
	Commutation of Annuities :									
30	Commutation money - - -	553,315	7	1	-	-	-	553,315	7	1
23	Bonus (12 per cent. added) - -	65,766	10	2	-	-	5	65,766	10	2
40	Widow and Orphan Fund, Synod of Ulster	3,124	-	-	-	-	-	3,124	-	-
40	Other Widows' Funds - - -	19,935	18	3	-	-	-	19,935	18	3
40	Missioners' Payments to Widows' Funds	18,900	8	2	-	-	-	18,900	8	2
40	Clerks of the Synod - - -	2,131	19	4	-	-	-	2,131	19	4
40	General Assembly's College at Belfast -	39,775	19	2	-	-	-	39,775	19	2
40	Non-subscribing Associates of Pres- byterians - - - - -	4,200	-	-	-	-	-	4,200	-	-
49	By College of Maynooth - - - -	372,331	-	6	-	-	-	372,331	-	6
34	By Expenses attendant on Sales of Property -	9,111	5	8	-	-	-	9,111	5	8
11 and 12	By Rent Abatements, &c. :									
	From Tithes Rentcharges :									
	Peasants - - - - -	175,563	2	8	14,093	2	7	187,513	5	3
	From Lands :									
	Peasants, rentcharges, &c. - -	49,267	5	7	2,590	8	7	42,847	14	2
56	By Proportion of Income paid over to the Clergy - - - - -	108,137	9	3	-	-	-	108,137	9	3
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	406	11	-	-	-	-	406	11	-
11 and 12	By Tithes Rentcharges paid - - - -	1,639	15	2	16	17	-	1,649	15	2
11 and 12	By Quit and Crown Rents paid - - -	2,329	16	1	-	-	-	2,329	16	1
11 and 12	By Rates, Taxes, &c. - - - - -	5,770	1	5	443	1	11	6,213	3	4
-	By Refund to the Clergy of Peasants Rate in respect of Tithes Rentcharges, &c. - -	4,523	2	4	-	-	-	4,523	2	4
48	By Expenditure under 48th Section of "The Irish Church Act, 1845" :									
	For building and enlarging churches -	92,430	19	6	-	-	-	92,430	19	6
49	By Expenditure under 49th Section of "The Irish Church Act, 1845" :									
	For repair of churches - - - -	70,318	4	6	-	-	-	70,318	4	6
	For church requisites, salaries of clerks, sacristans, &c. - - - - -	64,980	4	5	-	-	-	64,980	4	5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,010	10	7	-	-	-	47,010	10	7
11	By Superannuation Allowances (granted prior to 27th July 1859) - - - -	1,010	3	6	-	-	-	1,010	3	6
7 (1872)	By Refund to Purchasers of Tithes Rent- charges in respect of Peasants - - -	4,052	17	7	-	-	-	4,052	17	7
-	By Miscellaneous Payments - - - -	23,337	11	7	915	13	9	25,363	5	4
	Carried forward - - - £.	12,735,948	16	2	32,563	12	10	12,771,342	6	-

0.31.

B 4

## VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1832 and 1881	R E C E I P T.	30th July 1869 to 31st March 1882.		1st April 1882 to 31st March 1883.		TOTAL.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	8,171,327	10 8	625,883	19 6	8,402,919	9 7
22	To Loan Account—Tithe Rentcharge: Fixed annual instalments - - -	1,437	394 1 5	195,761	- 0	1,694,136	2 2
32	To Mortgage Account—Landed Property, &c.: Mortgage moneys - - - - -	78,706	0 8	6,991	- -	85,676	8 8
	Fixed half-yearly instalments - - -	579,123	19 11	94,374	6 6	673,597	17 5
31	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155): Mortgage Moneys - - - - -	40,939	15 3	325	- -	40,344	16 8
11	To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	671	- -	-	- -	671	- -
11	To Globe House Advances—late Board of Plot Funds (Acts 3 & 4 Will. 4, c. 37, s. 59, and 1 & 2 Vict. c. 109, s. 60): Instalments - - - - -	12,012	8 2	-	- -	12,012	8 2
11	To Globe House Mortgages (Acts 29 & 34 Vict. c. 159, s. 59, and 14 & 15 Vict. c. 73, s. 29) - - - - -	6,200	9 7	13	2 8	6,200	12 5
29	To Private Beutler's and other Trust Funds	10,618	8 4	-	- -	10,618	8 4
70	To Chapels of Ease—Beutler Fund - - -	34	8 10	-	13 6	35	2 4
—	To Property and Income Tax (Act 16 & 17 Vict. c. 54, s. 5): Schedules A. and C. - - - - -	94,992	18 -	7,976	5 3	72,008	0 0
	Schedule E. - - - - -	2,800	2 6	104	0 10	2,907	9 3
	Carried forward - - - £.	10,406,125	19 3	731,953	8 5	11,068,899	7 1



of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1883—continued.

Gr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1883.		1st April 1883 to 31st March 1888.		Total.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	12,733,948	18 2	35,393	12 10	12,771,942	8 -
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	318,407	13 6	119	11 8	318,527	8 2
37	By Audit of Accounts (Cost of Audit) - -	10,515	8 1	302	10 6	10,818	4 6
4 (1861)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission)—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	5,580	10 10	10,368	8 11	15,768	19 9
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 5 - - - - -)	30,272	8 8	5,600	2 -	35,872	10 8
59 to 61	By Interest and Charges on Loans: Interest of advances from National Debt Commissioners - - - - - Stamp duty on debentures - - - - - Banker's commission on remittances between England and Ireland - - -	5,480,385	5 8	103,489	- -	2,672,004	5 8
		14,000	- -	487	10 -	14,487	10 -
		7,135	- 7	167	2 -	7,302	2 7
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,031	- 3	124	14 6	27,225	14 9
11	By Deposit Account, Proprietary Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - - -	1,322	5 7	- - -	- - -	1,322	5 7
11	By Globe House Advances: late Board of First Fruits (Act 3 & 4 Will. 4, c. 37, s. 53, and 1 & 2 Vict. c. 100, s. 48) - - - -	100	12 -	- - -	- - -	100	12 -
11	By Globe House Mortgages (Act 39 & 40 Vict. c. 150, s. 50, and 14 & 15 Vict. c. 73, s. 20) - - - - -	3,023	1 9	- - -	- - -	3,023	1 9
29	By Primate Boulton's and other Trust Funds	11,837	17 7	- - -	- - -	11,837	17 7
70	By Chapels of Ease: Repair Fund - -	612	13 8	- - -	- - -	612	13 8
-	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 8): Schedules A. and C. - - - - - Schedule E. - - - - -	32,246	18 2	9,212	7 4	31,458	5 6
		2,905	2 6	104	6 10	2,997	9 8
	Carried forward - - - - -	16,734,307	18 8	245,069	12 6	16,979,327	8 2

0.31.

C

## VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	30th July 1880 to 31st March 1881.	1st April 1880 to 31st March 1881.	TOTAL.
	Brought forward - -	£. s. d. 10,464,132 10 3	£. s. d. 701,520 8 8	£. s. d. 11,165,652 7 1
—	To Securities sold :			
	£. 534,937. 2. 6. Stock sold - - -	609,375 13 4	- - -	609,375 13 4
59 to 61	To the Commissioners for the Reduction of the National Debt :			
	For Advances for the purposes of the Irish Church Act, 1869 - - -	2,000,000 - -	- - -	2,000,000 - -
	—			
	REDEMPTION OF DISTRESS (IRELAND), per Acts 45 Vict. c. 4, and 43 & 44 Vict. c. 14.			
—	To the Commissioners for the Reduction of the National Debt :			
	For Advances made by them - -	1,200,000 - -	- - -	1,200,000 - -
—	To the Commissioners of Public Works in Ireland :			
	For Advances repaid by them - -	6,797 4 9	9,363 17 1	16,161 1 10
	For Interest of Advances - - -	2 15 3	1,920 6 4	1,922 - 7
	—			
	ADVANCE OF RENT (IRELAND) Act, 1882 (45 & 46 Vict. c. 47).			
—	To the Commissioners for the Reduction of the National Debt :			
	For Loans under the Public Works Loans Act, 1863, s. 6 - - -	- - -	250,000 - -	250,000 - -
	£.	21,290,608 12 7	902,886 10 10	22,193,494 2 10

The Irish Land Commission, }  
20 June 1883.

E. F. Greshy, Accountant.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1883—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1882.	1st April 1882 to 31st March 1883.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
50	Brought forward - - -	15,734,997 13 8	245,669 12 6	15,980,667 6 2
	By Securities purchased:			
	£.203,901. 1. 4. Stock purchased - - -	263,305 - 4	- - -	263,305 - 4
	By the Commissioners for the Reduction of the National Debt:			
	For Advances under the (Irish Church Act, 1846) repaid - - -	8,725,292 - -	129,715 - -	8,855,007 - -
	REDEMPTION OF DEBT (IRELAND), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14			
	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Advances - - -	42,302 18 -	42,000 - -	84,302 18 -
	By the Commissioners of Public Works in Ireland:			
	For Amount paid to them to be applied in making Advances and Grants - - -	1,210,000 - -	37,000 - -	1,247,000 - -
	ANNUITY OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Loans - - -	- - -	106 17 -	106 17 -
	By the Irish Land Commission Account:			
	For Amount transferred to provide for payments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - -	- - -	250,000 - -	250,000 - -
58	By Moneys appropriated out of Surplus:			
	Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 63, s. 3), viz.:			
	For Interest of Debentures - - -	103,025 - -	32,500 - -	135,525 - -
	National School Teachers' (Ireland) Pension Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz.:			
	For Interest of Capital Sum outstanding Royal University of Ireland (per Act 44 & 45 Vict. c. 52) - - -	78,000 - -	30,000 - -	117,000 - -
		10,000 - -	20,000 - -	30,000 - -
	£.	21,155,591 13 -	705,281 9 6	21,860,873 1 0
56	By Balances, viz.			
	On 31st March 1882 - - -	127,227 - 7	- - -	- - -
	On 31st March 1883 - - -	- - -	197,205 1 4	197,205 1 4
	£.	21,282,818 12 7	902,486 10 10	22,185,305 2 10

John O'Hagan,  
E. F. Lister,  
John E. Vernon,  
Messrs.

Irish Land Commissioners.

## VIII.—SALES OF PROPERTY, for the Period from 26th July 1869 to 31st March 1883.

TITLE OF ACCOUNT.			PURCHASE MONEYS.				Total		
			Cash		Lease and Mortgages.		Purchase Money.		
			(Fide Account, p. 12)						
	Annual Rent of Property Sold.		£.	s.	d.	£.	s.	d.	
Tithe rentcharge - - - -	222,562 - 5		498,076	13	1	4,244,354	15	9	4,743,431 10 10
Lands, &c.:									
Perpetuity rents - - - -	65,799 9 9		501,965	-	8	748,041	12	8	1,645,096 13 2
Renewable leaseholds - - -	4,986 14 4		77,783	12	1	84,864	1	3	162,446 13 4
Yearly and other tenures -	27,326 15 1		1,117,816	2	2	1,035,894	7	5	2,175,030 10 2
Rights to mines and quarries - - - -			3,985	19	6	444	10	6	3,710 19 -
Ecclesiastical residences and lands - -			681,848	8	3	128,849	4	4	810,695 12 7
Conversion of renewable leaseholds into perpetuities			187,432	14	-	214,822	15	6	352,255 10 6
TOTALS - - - £.			3,418,958	13	2	6,471,931	8	5	9,890,817 - 7



CHURCH TEMPORALITIES (IRELAND).

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REPORT of the COMMISSIONERS and AUDITOR  
GENERAL upon the ACCOUNTS of the LINDSAY  
COMMISSION, on account of CHURCH TEMPO-  
RALITIES in IRELAND, for the Year ending 31st  
March 1883, together with the ACCOUNTS for  
the above Period, and that from 30th July  
1880 (the Date of the Irish Church Act) to  
the 31st March 1883.

(Printed pursuant to Act 22 & 23 Vict. c. 42, s. 31.)

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